IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 17057 of 2006(E)

PETITIONER:

M/S.WATTS ELECTRONICS (P) LTD.,
41/2296, VEEKSHANAM ROAD,
COCHIN-682 O18,
REP. BY ITS DIRECTOR SHRI.M.JAYAN.

BY ADV. SRI.T.M.SREEDHARAN
SMT.C.K.SHERIN

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER,
KERALA VALUE ADDED TAX,
CIRCLE (2),
ERNAKULAM.

2. THE SALES TAX OFFICER,
OFFICE OF THE DEPUTY COMMISSIONER (INTELLIGENCE),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM, PALARIVATTOM,
COCHIN-682 025.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO. 17057/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF NOTICE NO.E&T.318/02-03 DATED 14.3.2006 ISSUED BY THE 2ND RESPONDENT.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 17057 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp